UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF VIRGINIA
NORFOLK DIVISION

JTH TAX, INC. d/b/a LIBERTY TAX SERVICE,

Plaintiff,

Civil No. 2:07cv170

v.

KENYA WHITAKER AND
EASY SOFTWARE SOLUTIONS, LLC.,

Defendants.

Declaration of Martha O'Gorman

Pursuant to 28 U.S.C. § 1746, I, Martha O'Gorman, declare under penalty of perjury that the following statements are true and correct:

1. I am over the age of eighteen (18) years and am fully competent to testify to the matter stated in this declaration. This declaration is based upon my personal knowledge, Liberty's corporate and business records, and information available form Liberty's employees and agents.

2. I am employed by JTH Tax, Inc. d/b/a Liberty Tax Service ("Liberty") as the Vice President of Marketing. I have held this position since November 1996.

3. As the Vice President of Marketing, I oversee the marketing department and the support provided by the marketing department to Liberty's franchisees.

4. In this capacity, I also oversee the expenditures of Liberty's marketing funds throughout the country and the purchase of advertisements such as phone directory listings in areas throughout the United States, including the Carrollton area of Texas where Kenya

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Whitaker and Easy Software Solutions, LLC (collectively "Whitaker") operated a Liberty Tax Service office.

5. In 2007, Liberty spent $88,969.00 in the Designated Marketing Area which encompassed Whitaker's franchise office. This amount included Liberty's spending $16,500 on the production of a radio advertisement, $29,330 on the purchase of Val Pak advertisements and $1146 spent on Yellowpages.com and Superpages.com phone directory listings.

6. In 2006, Liberty spent $97,850.00 in the Designated Marketing Area which encompassed Whitaker's franchise office.

7. In 2005, Liberty spent $83,650.00 in the Designated Marketing Area which encompassed Whitaker's franchise office.

8. In 2004, Liberty spent $138,609.00 in the Designated Marketing Area which encompassed Whitaker's franchise office.

9. I live in and work in Virginia Beach, Virginia. Travel to Texas for a trial would be extremely inconvenient to me.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 17 day of May 2007.

Martha O'Gorman
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